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Charities and company giving: Some reflections

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If sufficient companies published such statements a common data base could be built up along the lines of the Directory of Grant-Making Trusts<sup>(14)</sup>. Charities would then be able to direct their appeals better, thus reducing their fund raising costs, while companies should have fewer irrelevant or ill-timed applications to deal with. Of course, the success of this depends on whether companies have policies and adhere reasonably well to them; Barbara Shenfield's research<sup>(15)</sup> of some years ago suggested that many companies do not closely follow their own donations policy. It would also need charities to read and take notice of the guidelines.

The lack of feedback which companies receive after making a donation is perhaps not so much a reflection on the charities as a consequence of the lack of care sometimes shown by the former. The decision-making of companies in this area often seems to be rather ad hoc and they pay little attention to evaluation and re-appraisal, a subject to which a whole chapter is devoted in the Conference Board's book, *Managing Corporate Contributions*<sup>(16)</sup>. One source of information is charity accounts, but Bird and Morgan-Jones<sup>(17)</sup> found in their research that companies showed very little interest in them. This may be because of their known shortcomings, but pressure from potential corporate donors could be a very effective way of improving the

quality of charity accounting. This seems a strong possibility with the increased use of specialised personnel to deal with requests from charities. Better accounting would not only be of benefit to corporate and individual donors, but would also make the task of researchers somewhat easier. (See John Posnett's article on pages 49-51)

## Conclusion

The purpose of this article has been to reflect on some of the difficulties currently experienced in the gift relationship between companies and charities. These problems, many of which seem to be rooted in mutual ignorance, could be alleviated by the provision and better use of information by both sides, perhaps with a coordinating and enabling role being played by one of the integrative bodies in the field. With this better information — which, it should, be acknowledged would have a cost — understanding would be improved and the flow and allocative efficiency of funds increased.

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